

TOWN OF

KENDUSKEAG

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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
FOR THE MUNICIPAL YEAR
1984-85

BRING THIS REPORT WITH YOU

NOTICE

The 1985 ANNUAL TOWN MEETING will be held Friday, March 22, 1985 at 10 a.m.-6:30 p.m. for the election of officers with the business meeting at 8 p.m.

MUNICIPAL OFFICERS

Selectmen, Assessors and Overseers of the Poor:

GEORGE C. SEIFERT, Chairman

ANNA M. STETSON

DWAYNE A. FOSTER

Town Clerk and Registrar of Voters

DORIS BOWDEN

Registrar of Voters

CATHERINE KELLY

Tax Collector and Excise Tax Collector

WILFRED E. BOWDEN

Town Treasurer

DORIS BOWDEN

Deputy — MURIEL E. DAVIS

SAD #64 Board of Directors

STEPHEN GASS

Term Expires 1986

FRANCIS HARVEY

Term Expires 1987

CATHERINE KELLY

Term Expires 1985

RICHARD HORN

Term Expires 1985

Fire Chief

FRANCIS H. SIBLEY, JR.

Health Officer

CAROLYN SEIFERT

Plumbing Inspector

EARLE C. NOYES

Road Commissioner

DENNIS BERRY

Sexton
NORMAN OLIVER

Animal Control Officer
DENNIS TOWNSEND
STEVE PARTRIDGE

Librarian
JOAN FOSTER

Library Board of Trustees
Chairman — CATHERINE GAUVIN

SHIRLEY WHITNEY	MURIEL E. DAVIS
PEARL STETSON	ALMA SOUTHARD

Recreation Committee

RHEA THOMAS	Term Expires 1987
MARION LUGDON	Term Expires 1987
CARL TRASK	Term Expires 1986
SHERRY HORN	Term Expires 1986
RUSS BLISH	Term Expires 1985
RUTH SUSEE	Term Expires 1985

Planning Board

CATHERINE GAUVIN	Term Expires 1987
JAMES NEAL	Term Expires 1987
WILLIS PIERCE	Term Expires 1987
WILLIAM WALLACE	Term Expires 1987

Planning Board of Appeals

STEVE GILLY	Term Expires 1987
PEARL STETSON	Term Expires 1987
JOSEPH SUSEE	Term Expires 1987

Budget Committee

KAROLDENE J. BARNES	Term Expires 1985
MARIE IRENE BARTLETT	Term Expires 1987
HAROLD CALL	Term Expires 1987

Election Clerks

DORIS FOSTER, CATHERINE GAUVIN, VIRGINIA HILTON,
ELEANOR TATE

Alternates

CATHERINE KELLY, MURIEL E. DAVIS,
ISABELLA LAWRENCE

Representative to the Legislature
DONALD A. STROUT

Home Address: Box 167
Corinth, Maine 04427
Telephone: 285-7757
Capitol Address: House of Representatives
State House, Station #2
Augusta, Maine 04333
Telephone: 289-1400
Toll Free House of Representatives Message Center 1-800-423-2900
(January-June, 1985; January-March, 1986; only)

State Senator
MICHAEL PEARSON

Home Address: Box 454
Old Town, Maine 04468
Home Telephone: 827-4800
Summer Telephone: 732-4800
Senate Address: State Senate
Station #3
Augusta, Maine 04333
Senate Telephone: 289-1540
or toll free 1-800-423-6900

TOWN WARRANT

Penobscot, ss.

State of Maine

TO:

Donald Brown, Resident, Town of Kenduskeag, in said County . . .

GREETINGS:

In the name of the State of Maine, you are hereby required to notify the inhabitants of the Town of Kenduskeag, County of Penobscot, qualified by law to vote in said Town's affairs, to assemble at the Municipal Building in said Town of Kenduskeag on Friday, March 22, 1985 for the ANNUAL TOWN MEETING. Voting by secret ballot for the election of Officers shall commence at 10 A.M.

Election of Officers: Selectman for three (3) year term; Assessor for three (3) year term; Overseer of Poor for three (3) year term; Town Clerk for one (1) year term; Treasurer for one (1) year term; Road Commissioner for one (1) year term; and two (2) members of the Board of School Directors, SAD #64 (term of three (3) years).

Polls shall close at 6:30 p.m. and at 8 p.m. consideration of Articles 2-48 shall commence.

Art. 1. To elect a moderator to preside over said ANNUAL TOWN MEETING. Note: The moderator must be chosen before the polls open.

Art. 2. To see what action the town will take regarding the General Administration Salaries.

Note:

Selectmen

\$300.00 Salary each

\$300.00 Expenses each

Chairman of the Board \$1000.00 Additional

Assessors

\$20.00 on the road. Min. wage for clerical.

Total not to exceed \$1000.00

Town Clerk

\$150.00 basic salary plus misc. charges and fees.

Budgeted \$225.00. Total budgeted \$375.00. Note: total received

1984 Town \$472.00; State 1984 \$1,104.00.

Treasurer

\$350.00

Registrar of Voters

\$25.00 plus hourly wage for elections. Total budgeted \$100.00

Road Commissioner

\$350.00

Art. 3. To see what sum of money the Town will vote to raise and appropriate for General Administration Salaries.

Selectmen & Budget Committee Rec.: \$4975.00

Art. 4. To determine the compensation of the Tax Collector for the ensuing year.

Note: 1984 — Commission at 2%, \$2,498.00

Art. 5. To elect a Tax Collector for the ensuing year.

Art. 6. To determine the compensation of the Excise Tax Collector for the ensuing year.

Note: 1984 — Commission at 3%, \$1,089.00

Art. 7. To elect an Excise Tax Collector for the ensuing year.

Art. 8. To see if the Town will vote to combine the offices of Town Clerk, Tax Collector, Excise Tax Collector, and Town Treasurer into one office to be known as Administrative Clerk. The Administrative Clerk will be hired by the Selectmen.

Note: Salary \$5200.00/year.

Art. 9. To see what sum of money the Town will vote to raise and appropriate for General Administrative Expenses.

Selectmen & Budget Committee Rec.: \$8,675.00.

Art. 10. To see if the Town will vote to set a salary for members of the Planning Board and set that salary.

Selectmen & Budget Committee Rec.: Members be paid at a rate of \$10.00 per meeting attended, for those members who have attended 50% or more of the meetings.

Art. 11. To see if the Town will vote to set a salary for members of the Budget Advisory Committee and set that salary.

Selectmen & Budget Committee Rec.: Members be paid at a rate of \$10.00 per meeting attended, for those members who have attended 50% or more of the meetings.

Art. 12. To see if the Town will authorize the Selectmen to apply those monies received from the U.S. Postal Service as rent towards the expenses of the Municipal Building. Note: \$3,120.00.

Art. 13. To see what sum of money the Town will vote to raise and appropriate for maintenance of the Municipal Building.

Selectmen & Budget Committee Rec.: \$2,080.00.

Art. 14. To see if the Town will vote to re-establish the Constable Program.

Art. 15. To see what sum of money the Town will vote to appropriate for the Constable Program.

Selectmen & Budget Committee Rec.: \$2,000.00 Note: Basic salary \$500.00 plus mileage.

Art. 16. To see what sum of money the Town will vote to raise and appropriate for the Fire Department.

Selectmen & Budget Committee Rec.: \$1,244.00 from FRSTF and \$5,159.00 from taxation.

Art. 17. To see what sum of money the Town will vote to appropriate for the Reserve Trust Fund for the replacement of Fire Equipment.

Selectmen & Budget Committee Rec.: \$1,000.00.

Art. 18. To see what sum of money the Town will vote to appropriate for the Fire Department Contingency Fund. All expenditures to have prior approval of the Selectmen.

Selectmen & Budget Committee Rec.: \$1,000.00.

Art. 19. To see if the Town will authorize the Civil Defense Director to draw a maximum of three hundred dollars (\$300.00) for Civil Defense Expenditures. All expenditures to have prior approval of Selectmen.

Art. 20. To see what sum of money the Town will vote to raise and appropriate for Animal Control.

Selectmen & Budget Committee Rec.: \$300.00.

Art. 21. To see what sum of money the Town will vote to raise and appropriate for General and Preventive Maintenance of Roads.

Selectmen & Budget Committee Rec.: \$13,900.

Art. 21A. To see what sum of money the Town will vote to raise and appropriate for new construction of the following roads and to see what action the Town will take.

Finish Tay Road with gravel	\$ 3,000.00
Pave rest of Ames Road	10,000.00
Ditch and gravel Morey Road	6,100.00
(from Stetson Rd. in as far as this amount of money goes.)	
	\$ 19,100.00

Art. 22. To see what sum of money the Town will vote to appropriate from the Highways and Bridges Fund for **Emergency** Road Repair. All expenditures to have prior approval of the Selectmen.

Selectmen & Budget Committee Rec.: \$5,000.00.

Art. 23. To see what sum of money the Town will vote to raise and appropriate for Snow Removal and Sanding.

Selectmen & Budget Committee Rec.: That sum to be taken from Excise Taxes, \$29,000.00.

Art. 24. To see what sum of money the Town will vote to raise and appropriate for Street Lights.

Selectmen & Budget Committee Rec.: \$2,300.00.

Art. 25. To see what sum of money the Town will vote to raise and appropriate for the Municipal Dump.

Selectmen & Budget Committee Rec.: \$3,000.00 from FRSTF and \$9,000.00 from taxation.

Art. 26. To see what sum of money the Town will vote to raise and appropriate for general cemetery maintenance.

Selectmen & Budget Committee Rec.: \$750.00.

Art. 27. To see what sum of money the Town will vote to raise and appropriate for Memorial Day expenses.

Selectmen & Budget Committee Rec.: \$350.00.

Art. 28. To see what sum of money the Town will vote to raise and appropriate for the Health Officer.

Selectmen & Budget Committee Rec.: \$100.00.

Art. 29. To see what sum of money the Town will vote to raise and appropriate for General Assistance.

Selectmen & Budget Committee Rec.: \$2,600.00.

Art. 30. To see what action the Town will take regarding money for the following agencies.

Requested: Mental Health Services \$144.00. Home Health Services \$138.00.

Art. 31. To see what sum of money the Town will vote to raise and appropriate for the Recreation Program.

Selectmen & Budget Committee Rec.: \$3,075.00.

Art. 32. To see what sum of money the Town will vote to appropriate for Park and Field Maintenance.

Selectmen & Budget Committee Rec.: \$250.00.

Art. 33. To see what sum of money the Town will vote to appropriate for the Case Memorial Library.

Selectmen & Budget Committee Rec.: \$1,000.00 (F.R.S.F. \$750.00; \$150.00 Revenues.)

Art. 34. To see what sum of money the Town will vote to appropriate for the Case Memorial Library Renovation Fund.

Selectmen & Budget Committee Rec.: \$200.00.

Art. 35. To see if the Town will vote to appropriate from those monies received from the State of Maine as snowmobile registration refunds, the sum of two hundred dollars (\$200.00) for the Kenduskeag Snowmobile Club. This sum to be paid upon receipt of money from the State.

Art. 36. To see if the Town will authorize the Selectmen on behalf of the Town, to sell or dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and execute quit-claim deeds for such property. If the sale of tax-acquired property is to persons other than the original owner or member of his/her family, or mortgage holder, the sale shall be by sealed bids with prior notification given to the general public.

Art. 37. To see if the Town will vote to fix a date when taxes will be due and payable and to see if the Town will fix a rate of interest on taxes unpaid after said date.

Rec.: Taxes shall be due and payable on November 1, 1985 and that interest shall be charged at the rate of 13% (thirteen percent) per annum from November 1, 1985.

Art. 38. To see if the Town will authorize the Selectmen and Treasurer on behalf of the Town to borrow in anticipation of taxes.

Art. 39. To see what sum of money the Town will vote to appropriate for a Comprehensive Plan Reserve Fund.

Selectmen & Budget Committee Rec.: \$2,000.00.

Art. 40. To see what sum of money the Town will vote to raise and appropriate for Insurances.

Selectmen & Budget Committee Rec.: \$2,900.00.

Art. 41. To see what sum of money the Town will vote to raise and appropriate for dues and fees.

Selectmen & Budget Committee Rec.: \$3,100.00.

Art. 42. To see what sum of money the Town will vote to raise and appropriate for Contingency.

Selectmen & Budget Committee Rec.: \$3,000.00.

Art. 43. To see what sum of money the Town will vote to appropriate for the Multi-Use Recreation Field.

Selectmen & Budget Committee Rec.: \$8,200.00.

Art. 44. To see if the Town will vote to have any revenues raised by the Recreation Committee and excess from the Recreation Program deposited into the Recreation Field Fund.

Art. 45. To see if the Town will vote to require all elected municipal officers to attend the Selectmen's Meetings.

Art. 46. To elect a Sexton for the ensuing year.

Art. 47. To elect two (2) members to the Recreation Board.

Art. 48. To elect any other Town Officers.

The Registrar of Voters will hold office hours while the polls are open to correct any errors in or change in a name or address on the voting list; to accept the registration of any person eligible to vote and to accept any new enrollments.

A person who is not registered as a voter may not vote in any election.

Dated at Kenduskeag this 27th day of February 1985.

George C. Seifert
Anna M. Stetson
Dwayne A. Foster
Selectmen, Town of Kenduskeag

Maine

A true copy, attest:

Donald H. Brown, Resident, Town of Kenduskeag, Maine

SELECTMEN'S REPORT

1984 has been another year of progress for our town.

The Recreation Field Group is to be commended on a job well done and all who travel the Horseback Road can see a nice recreation area taking shape. This has been a major project and much time and a lot of hard work has been done by the members of this group to make this park a reality. On behalf of the town we thank you all.

We congratulate the Fire Department members and friends who worked so hard to build the new fire truck. This truck greatly increases the ability of our Fire Department to transport water to the scene of a fire. On behalf of the town we thank you all.

The Selectmen accomplished one of our major goals for 1984 when we sold six parcels of land and put the money into the General Fund. Some of this land had been owned by the town for many years and we decided that 1984 would be the year when these properties would again generate taxable income for Kenduskeag.

Improving the town dump was another goal and the one way road seems to be working out as planned. This road is the first stage in our plan to build the "cell system of waste disposal." This system is the one approved and recommended by the Environmental Protection Agency. As we said last year, improving the dump is an on-going process but if we do it right we'll have it for a few more years. Improvements have also been made in a number of town roads. This too is an on-going process. The road budget has been divided into two parts this year. 1. general and preventive maintenance, 2. new construction. This presents a much clearer picture of the money to be spent and the work to be done.

All year long we felt good about the encouragement and confidence shown to us by many citizens. We do appreciate it. However, many of you seem to be reluctant to come to the Selectmen's meetings. We want you to come; we want you to bring your ideas and suggestions; we want you to bring your complaints. That's the place to do these things. We're there 1st and 3rd Thursdays of each month at 7 p.m. This year, the meetings are temporarily changed to 1st and 3rd Tuesdays until May because of the Assessing School on Thursdays.

As President John F. Kennedy said "Let us not be blind to our differences — but let us also direct our attention to our common interests and the means by which these differences can be resolved."

We welcome your participation.

George C. Seifert
Anna M. Stetson
Dwayne A. Foster
Selectmen

TAX COLLECTOR'S REPORT

January 31, 1985

1984 Commitment	\$130,830.80
Overpayments/Reimbursements	749.56
1984 Supplemental	1,485.75

Total	<u>\$133,066.11</u>
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Credits:

1984 Taxes Collected	\$108,964.61	
Abatements	1,254.46	
	<u> </u>	\$110,219.07

1984 Uncollected Taxes as of January 31, 1985	<u>22,847.04</u>
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Total Accountability	\$133,066.11
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1983 Uncollected Taxes as of January 31, 1984	\$ 19,708.41
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Credits:

1983 Taxes Collected	\$ 15,077.60	
1983 Transferred to Tax Liens	4,259.69	
Abatements	348.72	
	<u> </u>	19,686.01

1983 Taxes Uncollected as of 1-31-85	<u>22.40</u>
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Total Accountability	\$ 19,708.41
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1967 Uncollected Taxes as of January 31, 1985	\$ 297.11
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Respectfully submitted,
Wilfred E. Bowden
Tax Collector

1984 UNCOLLECTED TAXES
AS OF JANUARY 31, 1985

Resident:

Ames, Charles	\$ 284.88
Ames, Lloyd Jr.	141.78
Blanchard, Maurice D. & Nancy L.	185.50
*Brooks, David A. & Judith	390.88
Brown, Stanley Jr.	47.70
Buzzell, Gary & Derina	125.88
*Clark, Elbridge	218.63
Corey, Ernest	225.25
*Pray's Auto Sales	192.13
Cote, Bradley T.	795.00
Cousins, Sandra	417.38
Delano, Perley K. & Charlotte	344.50
Dupray, Leonard & Brenda	284.88
Foster, Dwayne	251.75
**Gatcomb, Madelia	64.08
George, James	131.18
Grant, Richard	152.38
Greene, Randorf	335.23
Hanson, Dale & Noreen	186.16
Hathaway, Linda (Mailman)	410.75
Hendren, Kenneth	543.25
Kennedy, Thos. E. (Tim)	46.38
Kingsbury, George	53.00
Kingsbury, Haywood	118.59
Kingsbury, Woodard	121.90
Leonard, Laura	192.13
Leonard, Raymond	104.68
Lugdon, Ernest	390.88
Lugdon, George	530.00
Lynch, Constance A.	397.50
Martin, Laura M.	380.20
Martin, Charlotte	345.83
Mayhew, Deborah	397.50
**McAvoy, John R. & Lucille D.	397.50
McCabe, Thomas	245.13
McIntyre, Vincent L. & Linda A.	125.88
McKay, Irvin W. & Cindy L.	397.50
**McLeod, Dennis	306.74
Merchant, Robert A. & Sharon	192.13
Miller, Kevin	76.85

Munson, Daniel	420.03	
Munson, Gary	314.03	
Munson, Sandra	424.00	
Oliver, Roslynn (Oliver, Norman)	193.45	
Oliver, Norman	63.60	
Partridge, Roland	291.50	
*Pierce, George	119.25	
Poole, Donald Jr.	127.20	
Pullen, Lloyd	433.28	
Robichaud, Philip L. & Crystal R.	503.50	
Roy, Robert & Karen	339.20	
Rozelle, Curtis	145.75	
Ryan, Darrell & Nancy	549.88	
Sibley, Francis H. Jr.	397.50	
Taylor, Alice	250.43	
Taylor, Charles	208.69	
Taylor, David	107.33	
Taylor, Frederick	79.50	
Taylor, James & Donna	231.88	
Taylor, Lawrence	112.63	
Taylor, Roger	72.88	
Thayer, Herbert & Diana L.	291.50	
Thibreau, Alden J. & Crystal K.	483.63	
Thomas, Jarvis	645.28	
Thompson, Jerry L. & Mary P.	443.88	
Weaver, Anne-Marie	483.63	
Weeks, Everalld Jr.	170.93	
Weymouth, Rita	155.03	
		\$ 18,608.96

Non-Resident:

Couterier, Joseph & Brown, Judy A.	\$ 116.60	
Edlund, James	298.13	
Hutchings, Donald Jr.	19.88	
Jablonowski, Maralyn	51.68	
Kenduskeag Village Townhouse, Inc.	281.56	
*Poole, Edith	46.38	
Rackliffe, David	38.43	
Tozier, Terrance	514.10	
Trefry, John A.	53.00	
		\$ 1,419.76

Trailer Parks:

Bell, Randy	\$ 72.88	
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Chase, Donald	200.08	
Cossette, Edwin	270.30	
*Doak, Kenneth	76.85	
Ellis, Thomas	94.08	
Fennessy, Jolene	96.72	
Gallant, Leon	95.40	
Hutchins, Harold	121.90	
Kennedy, Thos. (Tim)	59.63	
Lindsay, Christopher	208.03	
McKague, Brenda	90.10	
Mitchell, Renee	111.30	
Nadeau, Gilman	109.98	
Ordway, Dwight	106.00	
Partridge, David	42.40	
Pelkey, Robert	66.25	
Ritchie, Deborah	59.63	
Ryan, Robert	172.25	
Taylor, James	88.78	
Waskewicz, Wayne	96.73	
Whitten, James	225.25	
Young, Beverley	148.40	
		\$ 2,612.94

Supplemental		
Brasslett, Althea	\$	205.38
	\$	205.38

Total Uncollected as of 1-31-85	\$ 22,847.04
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*Denotes full payment after 1-31-85

**Denotes partial payment after 1-31-85

1983 UNCOLLECTED TAXES PERSONAL PROPERTY TAXES AS OF JANUARY 31, 1985

Bell, Patric	\$	7.00
Buzzell, Gary and Derina		4.90
Lugdon, Ernest		7.00
Lugdon, George		3.50
Total Amount Uncollected for 1983	\$	22.40

TAX LIENS

1982 Tax Liens

Balance 2/1/84	\$ 3,334.77	
		\$ 3,334.77
Receipts, FY 1984	\$ 1,953.49	
Outstanding liens 1/31/85		
Bean, Donna	142.50	
*Doak, Kenneth Jr.	106.88	
Lugdon, Ernest	420.38	
Lugdon, George	552.19	
Partridge, David	35.63	
*Weeks, Everalld Jr.	59.57	
*Weeks, Sharon	64.13	
		\$ 3,334.77

1983 Tax Liens

Liens recorded 8/21/84	\$ 4,259.79	
		\$ 4,259.79
Receipts, FY 1984	\$ 1,000.63	
Outstanding liens 1/31/85		
Byrnes, Albert	42.00	
Doak, Kenneth, Jr.	105.00	
Ellis, Thomas	80.42	
Grant, Richard	161.00	
Lugdon, Ernest	413.00	
Lugdon, George	544.25	
Mayhew, Debra	120.00	
Munson, Sandra	328.45	
Oliver, Norman	245.00	
Ordway, Dwight	112.00	
Partridge, David	44.80	
Taylor, Charles	219.10	
Taylor, James	238.00	
Waskewicz, Wayne	92.76	
Weaver, Anne-Marie	337.68	
Weeks, Everalld Jr.	175.70	
Total outstanding liens 1/31/85	\$ 3,259.16	
		\$ 4,259.79

*denotes paid in full after books closed

Respectfully submitted,
Doris Bowden, Treasurer
Muriel E. Davis, Deputy Treasurer

TREASURER'S REPORT

CHECKING ACCOUNT ACTIVITY

Credits:

Balance 2/1/84 \$ 17,923.23

Received from:

Wilfred Bowden:

Real estate taxes 124,001.13

Excise taxes 35,855.70

Boat excise taxes 471.20

Interest & Costs on liens & taxes 2,514.27

Overpayment of taxes 6.50

'82 & '83 tax liens paid 2,574.46

Paid expired tax liens:

Norma Stymiest 570.60

Cloyd Bubier 1,650.00

John Hill 1,218.38

Diana Bennett 221.37

Sale of Town Property:

Robert Berry 1,650.00

Jonathan Hunt 250.00

Frank A. Healey 3,250.00

Jeffrey Sibley 1,504.00

Treasurer, U.S.A.:

FRSTF 7,236.00

Post Office rent 3,120.00

Treasurer, State of Maine:

State revenue sharing 21,458.25

Snowmobile tax refund 348.00

Library stipends 173.00

Recreation field grant 5,047.50

Highway block grant 21,443.92

State service payment 24.85

Tree growth reimbursement 173.40

Forest fire tax reimb. 237.76

Gun permits (13) and renewals (3) 210.00

Ambulance calls reimbursed 225.00

Recreation Programs:

Summer recreation 83.07

Roller skating proceeds 360.46

Kenduskeag Day profits 776.22

Kenduskeag Day reimb.	300.00	
Joe Susee, donation	50.00	
Doris Bowden & Muriel Davis, donation	81.64	
Community calendar	544.50	
Fire Department donation	25.00	
Earle Noyes, plumbing fees	387.00	
NE Log Homes, calcium chloride reimb.	575.00	
Brake Service, refund	18.09	
M.M.A. overpayments & reimbursements	393.00	
Dog fees	188.00	
Dog fines	80.00	
Bangor Savings Bank, interest on CTF	203.37	
Fees & Charges pd. to Town for NSF checks	19.09	
Transfers from investment accounts	91,332.97	
Bank adjustment on 5/11/84 deposit	29.00	
		\$348,804.93

Debits:		
Warrants 1-33	\$330,000.24	
Bank fees charged for NSF checks	10.00	
NSF check not collected 1/31/85	205.07	
Check book balance 1/31/85	18,589.62	
		\$348,804.93

INVESTMENT AND SAVINGS ACCOUNTS

General Purpose Fund		
Balance 2/1/84	\$ 39,134.64	
Deposit 2/84	+ 6,000.00	
Interest earned	+ 1,514.57	
Transfer to General Fund 5/84	— 46,649.21	
Balance 1/31/85		-0-

General Fund		
Balance 2/1/84	\$ 39,814.91	
Transfer of General Purpose fund	+ 46,649.21	
Deposit 11/84	+ 46,500.00	
Interest earned	+ 4,374.35	
Withdrawals: 2/84	— 7,000.02	
4/84	— 17,000.00	
6/84	— 10,000.00	
7/84	— 7,000.00	
8/84	— 8,000.00	

10/84	—	5,000.00	
1/85	—	12,000.00	
Balance 1/31/85			\$ 71,338.45

Recreational Field—Multi-purpose Fund

Balance 2/1/84	\$	3,270.36	
Deposits: 4/84	+	656.71	
6/84	+	11,445.62	
8/84	+	776.22	
11/84	+	544.50	
11/84	+	1.80	
1/85	+	468.26	
Interest earned	+	823.77	
Withdrawals: 9/84	—	9,495.00	
12/84	—	1,399.40	
1/85	—	478.55	
Balance 1/31/85			\$ 6,614.29

Highways and Bridges

Deposit 1/85	\$	10,432.79	
Interest earned	+	38.68	
Balance 1/31/85			\$ 10,471.47

Federal Revenue Sharing Funds

Balance 2/1/84	\$	8,611.31	
Deposits 4/84	+	299.04	
6/84	+	1,733.00	
8/84	+	1,733.00	
11/84	+	2.92	
1/85	+	1,734.00	
Interest earned	+	948.28	
Withdrawals 12/84	—	12,102.11	
			\$ 2,959.44

Cemetery Lot Fund Account

Balance 2/1/84	\$	14,395.57	
Deposits 4/84	+	209.41	
11/84	+	3.40	
Interest earned	+	1,378.92	
Withdrawals 4/84	—	25.69	
12/84	—	851.62	
Balance 1/31/85			\$ 15,109.99

Fire Equipment Replacement Fund

Balance 2/1/84	\$ 1,050.69
Deposits 11/84	+ .05
1/85	+ 34.30
Interest earned	+ 74.57
Withdrawals 9/84	— 910.00

Balance 1/31/85	\$ 249.61
-----------------	-----------

Annie Buswell Lot Fund

Bangor Savings account 11 25 30135

Balance 2/1/84	\$ 2,016.96
Interest earned	+ 202.84
Withdrawals 12/84	— 203.37

Balance 1/31/85	\$ 2,016.43
-----------------	-------------

Ministerial and School Fund

Balance 2/1/84	\$ 884.59
Deposit 11/84	+ .21
Interest earned	+ 84.13
Withdrawal 1/85	— 70.59

Balance 1/31/85	\$ 898.34
-----------------	-----------

Holbrook Flower Fund

Balance 2/1/84	\$ 318.00
Deposit 11/84	+ .08
Interest earned	+ 30.73
Deposit 4/84	+ 25.59
Withdrawal 1/85	— 25.70

Balance 1/31/85	\$ 348.70
-----------------	-----------

Octavia Barrows Cemetery Lot Trust Fund

Balance 2/1/84	\$ 500.72
Deposit 11/84	+ .12
Interest earned	+ 47.91

Balance 1/31/85	\$ 548.75
-----------------	-----------

Respectfully submitted,
Doris Bowden, Treasurer
Muriel E. Davis, Deputy Treasurer

TOWN CLERK'S REPORT

DEATHS			
Name	Date	Age	Town
Gladys Hayward	1-28-84	77	Bangor
Walter L. Strout	3-14-84	92	Bangor
Kevin L. Berry	7-22-84	19	Stetson
Bion W. Young	8-17-84	47	Glenburn
Elva V. O'Dell	8-22-84	71	Bangor
June E. Brown	9-20-84	59	Bangor
Constance B. Brown	11-3-84	72	Kenduskeag
Clifton C. Tozier	11-18-84	83	Kenduskeag

BIRTHS — 16

MARRIAGES — 17

DOG REPORT

Males — 75

Females — 36

Sp. Females — 69

N. Males — 20

Kennels — 5

VOTERS — DECEMBER 1984 — 645

REPORT OF PLUMBING INSPECTOR

First, whoever plans on buying a lot for a new home or installing a septic tank must have a lot of 2,000 square feet, inspected by a registered professional engineer who plans and performs soil evaluation for the purpose of waste water disposal by sub-sorption, and he will design the type of system needed.

Then you will take his plan to the Local Plumbing Inspector before any work is started, pay fee and obtain the permit if it complies with the Code of the State of Maine Health and Welfare.

We are trying to make it more sanitary for each and everyone.

Permits obtained for complete outside plumbing	6
Permits obtained for inside plumbing	5
Permits obtained for replacement field	1
Permits obtained for hook-up	4
Permits void #19-#34 by error	

Respectfully submitted,
Earle C. Noyes L.P.I. 307
East Corinth, Maine
Tel. 285-3380

RECREATION COMMITTEE REPORT

The following is a report of the Kenduskeag Recreation Committee for the year 1984-1985.

Our 6th annual Kenduskeag Day celebration was a huge success thanks to all those groups and individuals who took an active part and to those people who came out for the day to support our organization. A beautiful, warm, sunny day began with a parade at 11 a.m. through town. (We sure hope everyone caught the parade on the Channel 2 news that night.) Prizes were awarded at the school grounds at 11:30 and the fun and games began. There was plenty of food, games, prizes and fun to go around. As usual, our resident policeman was on his beat and no one was safe from arrest. Causes for arrest were from "playing games in public" to "looking the wrong way."

Along with all the regular games, the ever popular frog jumping contest was held. Again, Carl and his frog catchers had some prize winning frogs this year. Shane Bracy was again the champion frog catcher. Carl says no one else could fall into a puddle and come up with 6 frogs. The dunk tank, sponsored by the fire department, was also very popular.

After the games closed down a couples softball game was held at the Gass ballfield. It was a lot of fun and we hope to see more participation next year.

Next on the agenda was a supper sponsored by the Kenduskeag-Corinth PTC. It was a great supper and was thoroughly enjoyed by all who attended. Many, many thanks, PTC, for all your hard work. We drew the raffle ticket on the 10 speed bike at the supper and the winner was Tom Davis. Tom donated it back to recreation and the bike was returned for a refund. Thank you, Tom, for your support.

The last event of the day was a record hop at the fire station. Thanks go to Irving and Cindy McKay for the use of their stereo equipment.

For those who don't know, the profits from Kenduskeag Day go directly into our Field Fund. A great deal of time and effort goes into the preparations for Kenduskeag Day and we'd like to thank all the people who helped make it such a great success this year. We made a profit of \$776.22.

We hope everyone noticed our new banner across Rt. 15. We would like to thank Jim and Rella Neal for the materials and their hard work. Although we were late getting it up this year, we hope it will be a calling card to the next celebration.

Roller skating is still being held on the 3rd Monday of every month. There have been a few changes however. We have moved to the new

Happy Wheels Skate Center on Broadway in Bangor. We hope this will enable more people to take advantage of the roller skating program. We hope to keep the time from 6:30 to 8:30 but, in order to do this, we have to bring in more business. We have invited the town of Corinth to join us and we hope this will solve the problem. Also, because of the lack of interest during the summer months, we have cancelled roller skating for the months of July and August.

Summer recreation was a big success again this year. By the end of the first week we had 40 children attending, and the rest of the program the number averaged between 50 and 60 per day. Some of the programs offered were: swimming (Peakes-Kenney and the YMCA), hot shot basketball, arts and crafts, golfing, hiking, roller skating and many games and activities at the school. We also had a film on child abuse which was shown by representatives from the Dept. of Human Services and the Sheriff's Dept. We were very pleased by the numbers of parents and children in attendance. We would like to thank all those parents who helped out on our trips and we'd like to thank Robert Girvan, Sr. and Bill Girvan for their help in the golfing program.

Because of the large number of children in attendance in the past, three people were hired for our summer program this year. This enabled us to offer a few extra things such as hiking and having a story time for the younger children.

We raffled off the canned goods again this year and the kids raised over \$80.00 for the Field Fund. They do an excellent job on this project and we thank all of them.

We took on a new project this year, the Community Calendar. We would like to thank Ellie Beckwith for all her hard work and help. It really is very time consuming and we couldn't have done it without her. We hope everyone recognized some of the faces on the calendar. These were some of the children who attended summer recreation last summer. We made \$426.86 which will be used to purchase a slide for the playground at the new field. In addition to this, Muriel Davis and Doris Bowden donated \$81.64 to be used for the slide. Thank you very much Muriel and Doris.

The Little League and Farm League both made a good showing for the town this year. Little League was coached by Arnie Upham and Ron Reed, and Farm League was coached by Larry Bodwell and Joe Susee. The only disappointment this year was the lack of interest in our teams. It is very disappointing to sit at a home game and have the visiting team have more spectators turn out. Come on parents and friends, let's see some support this year. You don't know what you're missing.

We would sincerely like to thank the Continental Phone Company for their donation of \$100.00 towards the purchase of new Farm League uniforms. We hope to be able to raise the rest of the money this spring.

TOWN OF KENDUSKEAG
Kenduskeag, Maine 04450

LIST OF TAXABLE PROPERTY
(Resident and Non-Resident)

Remove this page from Town Report and submit to the
Tax Assessors on or before April 1st.

Date _____ 19____

1. Real estate not exempt from taxation:
a. Land and/or Building purchased since last
April:

Size of Land _____ Size of Building _____

Location _____ Value _____

- b. New Construction: (Include additions to
existing buildings.)

Size of Land _____ Size of Building _____

Type _____ Area _____ Value _____

- c. Buildings Removed: (Demolished, Fire, etc.)

Type of Building _____ Location _____

Area _____ Value _____

2. Personal Property subject to Taxation:

- a. Watercraft:

Maine

Make/Model	Year	Length(Ft.)	Hull Mat.	Reg. No.
_____	_____	_____	_____	_____

Motor Type: Outboard _____ Inboard _____

In/Outboard _____

Maine

Make/Model	Year	Length(Ft.)	Hull Mat.	Reg. No.
_____	_____	_____	_____	_____

1. Farm tractors, dozers, and other self-propelled vehicles

- a.
- b.
- c.
- d.

2. Farm equipment used exclusively in the production of hay

- | | <u>Type</u> | <u>Make</u> | <u>Age</u> | <u>Value</u> |
|----|---------------------|-------------|------------|--------------|
| a. | Baler | | | |
| b. | Mowing Machine | | | |
| c. | Rakes | | | |
| d. | Hay Elevators | | | |
| e. | Flail Choppers | | | |
| f. | Field Choppers | | | |
| g. | Blowers | | | |
| h. | Wagons, Hay & Forge | | | |
| i. | Manure Spreaders | | | |
| j. | Sprayers | | | |
| k. | Plows | | | |
| l. | Harrows | | | |
| m. | Vibrashank | | | |

3. Farm equipment not used exclusively in the production of

- | | <u>Type</u> | <u>Make</u> | <u>Age</u> | <u>Value</u> |
|----|-------------|-------------|------------|--------------|
| a. | Milk Tanks | | | |
| b. | Welders | | | |
| c. | Compressors | | | |
| d. | Generators | | | |
| e. | | | | |
| f. | | | | |
| g. | | | | |
| h. | | | | |
| i. | | | | |
| j. | | | | |
| k. | | | | |
| l. | | | | |
| m. | | | | |

4. Commercial or industrial machinery and equipment:

- | | <u>Type</u> | <u>Make</u> | <u>Age</u> | <u>Value</u> |
|----|-------------|-------------|------------|--------------|
| a. | | | | |
| b. | | | | |
| c. | | | | |
| d. | | | | |
| e. | | | | |

FARM MACHINERY INVENTORY

subject to excise tax:

and field crops (Does not include self-propelled vehicles):

	<u>Type</u>	<u>Make</u>	<u>Age</u>	<u>Value</u>
n.	Front End Loader			
o.	Corn Planter			
p.	Truckbodies			
q.	Unloader			
r.	Mixing Wagons			
s.				
t.				
u.				
v.				
w.				
x.				
y.				
z.				

hay and field crops:

	<u>Type</u>	<u>Make</u>	<u>Age</u>	<u>Value</u>
n.				
o.				
p.				
q.				
r.				
s.				
t.				
u.				
v.				
w.				
x.				
y.				
z.				

	<u>Type</u>	<u>Make</u>	<u>Age</u>	<u>Value</u>
f.				
g.				
h.				
i.				
j.				

Number of Dogs (Over 4 Months)

Males _____ Females _____

Neutered _____ Spayed _____

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1 of the current year.

I understand that the assessors may require me to make oath of the foregoing; and that they may require me to answer in writing all proper inquiries as to the nature, situation, and value of any property liable to be taxed in the State of Maine and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal.

Date

Name of Taxpayer (Print)

Signature of Taxpayer. If
signed on behalf of cor-
poration, state capacity.

The following teams are not sponsored by the Recreation Program, but we feel they should be recognized for their contributions to the recreational opportunities to the citizens of Kenduskeag: The Womens Softball team and the Northeast Log Homes Mens softball team. The men won 1st place in their division.

This summer, the Kenduskeag Valley Golf Course will again be offering one day a week as a golfing day for Kenduskeag residents. We hope many of you will take advantage of this opportunity. We would like to thank the Koncinski's for their contribution to our program. They have enabled us to offer golf as a part of our summer recreation program for some of the older kids and although we have neglected to thank them in this report for the last couple of years, the golf program has been an important part of recreation for about three years. Our apologies for the oversight and our deepest thanks for the support you have given recreation.

We would like to hear any suggestions you have for the improvement of any of our existing programs or any suggestions for new programs you would like to see sponsored by the recreation committee.

Respectfully submitted,
Kenduskeag Recreation Committee

LIBRARIAN'S REPORT

We enjoyed another good year at Case Memorial Library. Several new cards were issued and many old and new patrons are taking advantage of our inter-library exchange with the Bangor Public Library.

Last fall we invested in thermal-lined draperies, adding to the warmth and attractiveness of the building.

The Board of Trustees, with much help and guidance from Jim Smith, has begun a complete renovation of the upstairs room. We have purchased a four drawer file cabinet for the old records and papers and have plans for a reading and reference room there. Plans are also underway for a Historical Society and we would appreciate hearing from anyone interested in this project.

Respectfully submitted,
Joan Foster

LIBRARY TREASURER'S REPORT

RECEIPTS

Balance on hand, Feb. 1, 1984	\$	440.71	
Raised by Town 1984		750.00	
State Aid		51.00	
Sale of Books		26.90	
			\$ 1,268.61

PAID

Lights	\$	58.61	
Oil		85.90	
Salary		395.30	
Books and Magazines		121.55	
Yardwork		57.50	
Supplies		7.95	
Box Rent		10.00	
Draperies		140.59	
Washing Windows		6.70	
Bank Service Charge		32.00	
			\$ 916.10
Balance on hand, Feb. 1, 1985			\$ 352.51

FIRE CHIEF'S REPORT

I'm happy to be able to say, that after a long hard year of work we, the firefighters, have built a new fire truck for the town of Kenduskeag, which we are real proud of, because it's already started paying for itself. It came to be a big factor in saving a house in the town of Hudson on the 22nd of Dec. The new truck performs better than we all had hoped possible. There are a few small things to do, mostly labor which will all be done by the firefighters. It's a proven fact that hard work does pay-off if you have the determination to make a project work.

In a volunteer fire department, we as others, are looking for more members to help serve the people of the town better. We have all kinds of room to grow. For anyone interested in joining us our meetings are on the first and third Tuesday of the month at 7:30 p.m.

Last year I had asked for volunteer firefighters. I was glad to see Mark Legassie stop and talk to me last year about becoming a volunteer firefighter. He has been a great help to us this past year. Thanks Mark. We hope to have more volunteers like you. A special thanks to all of the other volunteers we have now.

FIRES

Dump fires	7
Chimney fires	5
Overheated woodstoves	2
Car	1
Mutual aid given to others	1

Respectfully submitted,
Francis H. Sibley Jr.
Fire Chief

AUDITOR'S REPORT

TABLE OF CONTENTS JANUARY 31, 1985

Auditor's Report

Financial Statements

Exhibit

Combined Balance Sheet — All Fund Types
and Account Groups

A

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances — All Governmental
Fund Types and Expendable Trust Funds

B

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances — Budget and Actual
— General and Special Revenue Fund Types

C

Notes to Financial Statements

Schedule

Schedule of Property Valuation and Assessment

1

Schedule of Detailed Departmental Operations —
General Fund

2

Summary of Departmental Accounts

3

February 27, 1985

Selectmen

Town of Kenduskeag, Maine

We have examined the financial statements of the various funds of the Town of Kenduskeag, Maine for the year ended January 31, 1985 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The financial statements of the various funds of the Town of Kenduskeag, Maine for the year ended January 31, 1984 were examined by other auditors whose report dated March 5, 1984, expressed an unqualified opinion on these statements.

The Town has not maintained a record of general fixed assets and, accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, with the exception of the omission of a statement of general fixed assets, the aforementioned financial statements present fairly the financial position of the various funds of the Town of Kenduskeag, Maine at January 31, 1985, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information presented on Schedules 1 through 3 is not necessary for a fair presentation of the financial statements, but is presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation of the Town's system of internal accounting control and, (2) performed tests of compliance with the Revenue Sharing Act and regulations as required by the Audit Guide and Standards for Revenue Sharing Recipients issued by the Office of Revenue Sharing, U.S. Department of the Treasury.

Based on these procedures, we noted no instance of noncompliance with the regulations by the Town of Kenduskeag, Maine for the year ended January 31, 1985.

Respectfully submitted,
Kenneth Foster & Co.
Certified Public Accountants

TOWN OF KENDUSKEAG, MAINE
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JANUARY 31, 1985

	Governmental Fund Types			Fiduciary Fund Type		TOTALS
	General	Capital Projects	Federal Revenue Sharing	Trust Funds		(Memorandum Only)
<u>ASSETS</u>						
Cash	\$ 18,828	\$ -	\$ -	\$ -	\$ 18,828	
Investments	71,338	22,826	2,959	18,922	116,045	
Taxes and liens receivable	28,180	-	-	-	28,180	
Accounts receivable	158	-	-	-	158	
Due from other funds	-	-	1,604	1	1,605	
<u>TOTAL ASSETS</u>	<u>\$118,504</u>	<u>\$22,826</u>	<u>\$4,563</u>	<u>\$18,923</u>	<u>\$164,816</u>	
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:	\$ 1,605	\$ -	\$ -	\$ -	\$ 1,605	
Due to other funds						
<u>Total Liabilities</u>	<u>1,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,605</u>	
Fund Balance:						
Reserved for multi-use field	-	12,105	-	-	12,105	
Reserved for fire equipment	-	249	-	-	249	
Reserved for highways and bridges	-	10,472	-	-	10,472	
Reserved for Holbrook flower	-	-	-	349	349	
Reserved for ministerial school funds	-	-	-	898	898	
Reserved for cemeteries	-	-	-	17,676	17,676	
Unreserved:						
Designated for subsequent years expenditures	1,225	-	-	-	1,225	
Undesignated	115,674	-	4,563	-	120,237	
<u>Total Fund Balance - Exhibit B</u>	<u>116,899</u>	<u>22,826</u>	<u>4,563</u>	<u>18,923</u>	<u>163,211</u>	
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$118,504</u>	<u>\$22,826</u>	<u>\$4,563</u>	<u>\$18,923</u>	<u>\$164,816</u>	

See Accompanying Notes.

TOTALS
(Memorandum Only)

TOWN OF KENDUSKEAG, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED JANUARY 31, 1985

	Governmental Fund Types			Fiduciary Fund Type	
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	
<u>Revenue:</u>					<u>TOTALS</u>
Property taxes - Schedule 1	\$152,078	\$ -	\$ -	\$ -	\$152,078
Excise taxes	36,227	-	-	-	36,227
Right of way	-	-	-	-	7,236
Entitlement proceeds	-	-	7,236	-	8,729
Interest earned on investments	5,889	113	952	1,775	22,175
State of Maine Revenue Sharing	22,175	-	-	-	26,852
Intergovernmental	-	26,852	-	-	732
State of Maine reimbursements	732	-	-	-	11,778
Other income - Note 5	11,778	-	-	-	265,807
<u>TOTAL REVENUES</u>	<u>228,879</u>	<u>26,965</u>	<u>8,188</u>	<u>1,775</u>	
<u>Expenditures:</u>					
Administration	19,570	-	-	70	19,640
Health and sanitation	4,495	-	5,000	-	9,495
Welfare	1,817	-	-	-	1,817
Education	109,276	-	-	-	109,276
Protection	8,792	910	6,785	-	16,487
Highways	56,489	-	-	-	56,489
Culture and recreation	3,215	8,207	750	26	12,198
Cemeteries	1,666	-	-	1,081	2,747
County tax	6,374	-	-	-	6,374
<u>TOTAL EXPENDITURES</u>	<u>211,694</u>	<u>9,117</u>	<u>12,535</u>	<u>1,177</u>	<u>234,523</u>
Excess of Revenues Over (Under)					
Expenditures	17,185	17,848	(4,347)	598	31,284
Fund balance, beginning of year	99,714	4,978	8,910	18,325	131,927
Fund balance, end of year - Exhibit A	\$116,899	\$22,876	\$ 4,563	\$18,923	\$163,211

See Accompanying Notes.

TOWN OF KENDUSKEAG, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
BUDGET AND ACTUAL--GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JANUARY 31, 1985

	General Fund			Capital Projects Fund			Federal Revenue Sharing Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Property taxes - Schedule 1	\$130,831	\$152,078	\$ 21,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise taxes	18,417	36,227	17,810	-	-	-	-	-	-
Entitlement proceeds	-	-	-	-	-	-	12,535	7,236	(5,299)
Interest earned on investments	6,000	5,889	(111)	-	113	113	-	952	952
State of Maine Revenue Sharing	20,974	22,175	1,201	-	-	-	-	-	-
Intergovernmental	-	-	-	26,852	26,852	-	-	-	-
State of Maine reimbursements	-	732	732	-	-	-	-	-	-
Other income - Note 5	1,000	11,778	10,778	-	-	-	-	-	-
	<u>177,222</u>	<u>228,879</u>	<u>51,657</u>	<u>26,852</u>	<u>26,965</u>	<u>113</u>	<u>12,535</u>	<u>8,188</u>	<u>(4,347)</u>
TOTAL REVENUES									
Expenditures									
Administration	20,800	19,570	1,230	-	-	-	-	-	-
Health and sanitation	100	4,495	(4,395)	-	-	-	5,000	5,000	-
Welfare	2,000	1,817	183	-	-	-	-	-	-
Education	107,285	109,276	(1,991)	-	-	-	-	-	-
Protection	7,575	8,792	(1,217)	-	910	(910)	6,785	6,785	-
Highways	23,417	56,489	(33,072)	-	-	-	-	-	-
Culture and recreation	3,140	3,215	(75)	-	8,207	(8,207)	750	750	-
Cemeteries	1,500	1,666	(166)	-	-	-	-	-	-
County tax	6,374	6,374	-	-	-	-	-	-	-
	<u>172,191</u>	<u>211,694</u>	<u>(39,503)</u>	-	9,117	(9,117)	12,535	12,535	-
TOTAL EXPENDITURES									
Excess of Revenues Over (Under) Expenditures	5,031	17,185	12,154	26,852	17,848	(9,004)	-	(4,347)	(4,347)
Fund balance, beginning of year	99,714	99,714	-	4,978	4,978	-	8,910	8,910	-
Fund balance, end of year	<u>\$104,745</u>	<u>\$116,899</u>	<u>\$ 12,154</u>	<u>\$31,830</u>	<u>\$22,826</u>	<u>\$(9,004)</u>	<u>\$ 8,910</u>	<u>\$ 4,563</u>	<u>\$(4,347)</u>

See Accompanying Notes.

TOWN OF KENDUSKEAG, MAINE
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 1985

Note 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town operates under a Selectman form of government and provides the following services: public safety, highways and street, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Kenduskeag, conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

a. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund — The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds — Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

FIDUCIARY FUNDS

Trust Funds — Trust Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

B. LONG-TERM LIABILITIES

All governmental funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recognized as income when receivable from taxpayers. Other taxpayer assessed income is considered "measurable" when in the hands of the government and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest and lien costs are recognized as revenue when collected.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) Accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. BUDGETS AND BUDGETARY ACCOUNTING

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. During the month of March, the townspeople approve the budget at a town meeting.
- 2. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

E. INVESTMENTS

Investments are stated at cost or amortized cost, which approximates market.

F. TOTAL COLUMNS ON COMBINED STATEMENTS — OVERVIEW

Total columns on the Combined Statements — Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 — INTER FUND PAYABLE

At January 31, 1985, the General Fund recognized obligations to the Federal Revenue Sharing Fund of \$1,604.

Note 3 — GENERAL FUND BALANCES CARRIED

The following funds were unexpended as of January 31, 1985 and were carried forward into the operations of fiscal year 1985:

Account Name	Amount
Recreation Program	\$ 462
Dog Control	763
Total	\$1,225

Note 4 — RETIREMENT PLAN

The employees of the Town of Kenduskeag are covered by Maine State Retirement and/or Social Security, but no other retirement plan exists.

Note 5 — OTHER INCOME

Other income recognized in the General Fund during fiscal year 1985 consisted of:

Gun permits	\$ 210
Ministerial funds	70
Sale of tax acquired properties	7,023
Cemetery Trust income	852
Interest on taxes and liens	3,623
Total — Exhibit B	\$11,778

TOWN OF KENDUSKEAG, MAINE
 SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT
 FOR THE YEAR ENDED JANUARY 31, 1985

Valuation	\$ 9,873,929
Tax Rate	.01325
Commitment	130,831
Add: Supplemental taxes	1,665
Less: Abatements	2,132
Total	130,364
Add: Deferred tax revenue from fiscal year 1984	21,714
Total Property Tax Revenue — Exhibit B	\$ 152,078

See Accompanying Notes.

Schedule 2

TOWN OF KENDUSKEAG, MAINE
SCHEDULE OF DETAILED DEPARTMENTAL OPERATIONS—GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 1985

	Forward 2-1-84	Appropriations	Net Expenditures	(Over) Under Expended
Administration				
Officer's salaries and general expenses	\$ —	\$ 15,000	\$ 15,977	\$ (977)
Insurances	—	4,000	2,062	1,938
Building maintenance	—	1,800	1,531	269
Totals	—	20,800	19,570	1,230
Health and Sanitation				
Solid waste disposal	—	—	4,405	(4,405)
Health officer	—	100	100	—
Plumbing fee	—	—	(10)	10
Totals	—	100	4,495	(4,395)
Welfare				
Welfare—general assistance	—	2,000	1,817	183
Education				
Education—S.A.D. 64	—	107,285	109,276	(1,991)

Protection					
Volunteer Fire Department	440	—	413	27	
Fire equipment replacement	—	5,000	6,558	(1,558)	
Civil Defense	—	300	—	300	
Street lights	—	2,000	1,823	177	
Dog control	486	275	(2)	763	
Totals	926	7,575	8,792	(291)	
Highways					
Highways and bridges	26,168	5,000	29,725	1,443	
Winter Roads	—	18,417	26,764	(8,347)	
Totals	26,168	23,417	56,489	(6,904)	
Culture and Recreation					
Recreation program	—	3,015	3,015	—	
Park and field maintenance	—	25	—	25	
Library renovations	562	—	100	462	
Memorial Day	—	100	100	—	
Totals	562	3,140	3,215	487	
Cemeteries					
Care of cemeteries	—	1,500	1,666	(166)	
County Tax	—	6,374	6,374	—	
TOTALS OF ALL DEPARTMENTS—					
Exhibit B	\$27,656	\$172,191	\$211,694	\$ (11,847)	

See Accompanying Notes.

Schedule 3

TOWN OF KENDUSKEAG, MAINE
SUMMARY OF DEPARTMENTAL ACCOUNTS
FOR THE YEAR ENDED JANUARY 31, 1985

GENERAL GOVERNMENT

Account #414 — General Administration

Northeast Reprographics, Inc.	\$ 124.15
Cynthia Gallant	187.67
Donald Brown	89.76
Burr Printing	18.00
Bangor Daily News	263.54
Country Printer	798.00
Vivian Townsend	4.00
C.H. Dorr	1,440.00
U.S. Postmaster	26.00
Francis Harvey	36.70
Muriel Davis	28.48
Philip Warren	140.72
Catherine Gavin	45.23
Eleanor Tate	98.83
Patricia Trask	82.08
Virginia Hilton	98.83
Penobscot Valley Regional Planning	
Commission	189.93
Donald Brown	63.62
Philip Brown	64.25
Marks Printing House	128.84
Maine State Retirement	131.39
American Data Products	29.77
Doris Foster	90.45
George Seifert	9.30
Wilfred Bowden	218.40
Mitchell & Stearns	899.60
Karen Leighton	91.50
Quality Paper Co., Inc.	788.35
Law & Legis, Ket. Lib.	494.90
Maine Municipal Assoc.	500.50
NADA Appraisal Guide	65.00
PVCOG Dues	189.93
Norstar Bank	10.00
EMVTI	135.00
Loring, Short & Harmon	5.60
Isabelle Lawrence	53.60

Subtotal Account #414

\$ 7,641.92

Account #415 — Selectmen, Assessors, Overseers
Salaries and Expenses

George Seifert	1,873.00
Anna Stetson	779.88
Dwayne Foster	729.88
Bangor Merrifield	14.19
Burr Printing	17.00

Subtotal Account #415	\$ 3,413.95
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Account #416 — Town Clerk — Elections

Doris Bowden	423.25
Wilfred Bowden	8.38
Maine Municipal Association	12.50
Northeast Reprographics	7.70
Maine Town & City Clerks Assoc.	10.00
Catherine Kelly	73.07
Loring, Short & Harmon	5.00

Subtotal Account #416	\$ 539.90
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Account #417 — Finance — Tax Collections

Vivian Townsend	79.50
Wilfred Bowden	3,735.74
U.S. Post Office	109.85
Maine Municipal Association	5.00
Doris Bowden	326.56
Hutchins Brothers	47.80
Muriel Davis	59.45
The Country Printer	10.84
Branham Publishing Co.	26.60

Subtotal Account #417	\$ 4,401.34
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Account #419 — Building Maintenance

Continental Telephone	339.21
Bangor Hydro-Flectric	826.19
Pelkey Oil	1,294.15
Agway	9.49
Bob's Hardware	19.95
Virginia Hilton	13.94
D.T. Berry & Sons	25.00
Fred Hallet, Inc.	185.00

H. B. Tate & Sons	375.28
Property Services	174.80
Al Harvey	1,388.47

Subtotal Account #419	\$ 4,651.48
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Account #492—Insurances

Maine Municipal Association	1,521.00
Maurice C. King, Jr.	85.00
Maine State Retirement	153.36
McClure, Eaton & Robertson	696.00

Subtotal Account #492	\$ 2,455.36
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TOTAL EXPENDED — GENERAL GOVERNMENT	\$ 23,103.95
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CEMETERIES

Account #438 — Cemetery Care

Shirley Harvey	299.07
Art's Place	80.24
Katherine Poor	84.39
William Kelly	132.84
Timmy Hamel	234.42
Bob's Hardware	71.94
Maine State Retirement	161.86
Gordon Pullen	193.79
M. L. Coffin	210.00
Bob Beckwith	58.51
Billy Kelly	78.14
Andrew Kelly	60.95

TOTAL EXPENDED — CEMETERIES	\$ 1,666.15
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KENDUSKEAG SNOWMOBILE CLUB	\$ 200.00
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PROTECTION

Account #434 — Street Lights

Bangor Hydro-Electric	\$ 1,823.31
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Account #422 — Fire Department

Continental Telephone	238.11
A. J. Cole & Sons	950.48
Portland Glass	73.55
Whitten's Two-Way Service	658.35

New England Telephone	17.19	
Lawsons Locksmith	6.00	
Motorola, Inc.	314.47	
George Lugdon	65.00	
Mainline Fire Equipment	1,196.12	
Foster & Co., Inc	8.55	
Blanchard Assoc.	58.00	
American Data Products	59.54	
Bangor Daily News	17.48	
Maine Fire Protection	324.88	
Middlesex Fire Equip.	1,855.31	
McClure, Eaton & Robertson	1,032.00	
Braggs Country Store	36.00	
AAA Locksmith	78.50	
Agway	47.84	
Francis Sibley	185.76	
Subtotal Account #422		\$ 7,223.13
Account #428 — Dog Control		
Dennis Townsend	131.40	
Penobscot Vet. Hospital	10.00	
Eleanor Tate	30.00	
Broadway Vet. Clinic	50.00	
Steve Partridge	44.60	
Subtotal Account #428		\$ 266.00
Account #423 — Fire Equipment Replacement		
A. J. Cole & Son	280.49	
Chem-Power	244.35	
Bragg's Store	5.13	
Hews Co., Inc.	122.96	
N. H. Bragg	449.32	
Ross Auto Parts	5.25	
Mainline Fire Equip.	3,708.32	
Bangor Steel Service	54.00	
Brake Service & Parts	499.01	
C. E. Noyes	387.88	
Varney's Auto Supply	65.70	
Dennis R. McLellon	200.00	
Northern Pipe & Supply	179.87	
H.O. Bouchard, Inc.	204.16	
Bowman Dist.	7.30	

Kenduskeag Lumber	18.18	
Continental Telephone	23.92	
Stultz	27.74	
Bangor Ford	5.98	
Maine National Bank	34.36	
Subtotal Account #423		\$ 6,523.92
TOTAL EXPENDED — PROTECTION		\$ 15,836.36

HIGHWAY DEPARTMENT

Account #431 — Highways and Bridges

Dennis Berry	659.00	
Thibodeau Construction	844.00	
Lane Construction	1,144.79	
Harold Tate	500.00	
W. H. Shurtleff Co.	4,394.23	
D. T. Berry & Sons	16,100.00	
Norman Call	702.52	
Maine Asphalt	16,766.10	
D.R. Costain & Sons	200.00	
Maine National Bank	10,432.79	
Subtotal Account #431		\$ 51,743.43

Account #433 — Winter Roads

Oscar Tate	9,940.32	
W.H. Shurtleff Co.	3,449.40	
Oscar Tate, Jr.	13,313.80	
Dan Townsend	60.00	
Subtotal Account #433		\$ 26,763.52

TOTAL EXPENDED — HIGHWAY DEPARTMENT		\$ 78,506.95
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WELFARE

Account #445 — General Assistance

Town of Corinth	500.00	
Bangor Hydro-Electric	212.99	
Doug's Shop & Save	855.46	
Glenburn Ambulance	123.00	
Pelkey Oil	335.22	
Bragg's Country Store	15.00	

TOTAL EXPENDED — WELFARE		\$ 2,041.67
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COUNTY TAX		\$ 6,373.50
S.A.D. #64		\$109,275.50
HEALTH AND SANITATION		
Account #436 — Solid Waste Disposal		
Robert Berry	2,080.00	
Maine Employment Security	76.96	
D.T. Berry & Son	7,014.00	
Bob's Hardware	11.99	
White Sign	222.30	
Subtotal Account #436		\$ 9,405.25
Account #441 — Health Officer		
Carolyn Seifert		\$ 100.00
Account #347 — Plumbing Fees		
Department of Human Services	86.75	
Earle Noyes	290.25	
Subtotal Account #347		\$ 377.00
TOTAL EXPENDED — HEALTH AND SANITATION		\$ 9,882.25
CULTURE AND RECREATION		
Account #439 — Memorial Day		
Shirley Harvey		\$ 100.00
Account #451 — Recreation Program		
Happy Wheels	750.00	
Dakin Sporting Goods	283.76	
Kenduskeag Recreation Comm.	300.00	
U.S. Toy Co.	83.03	
Blackwell Ins.	76.00	
Terry E. Grant	20.00	
Buddy Whitney	25.00	
Larry Bodwell	50.00	
Joe Susee	50.00	
Arnold Upham	50.00	
Ron Reed	50.00	
Joey Dunn	10.00	
Jolene Powell	306.29	
Beth Wolventon	51.57	

Ruth Susee	212.54	
Marion Lugdon	251.85	
Betty Wright	18.75	
Tates Bus Service	330.00	
Maine Retirement Sys	30.52	
Maine Unemployment Comm.	29.07	
Gordon Bernard Co.	478.55	
Maine National Bank	386.62	
Subtotal Account #451		\$ 3,843.55
Account #455 — Case Memorial Library		\$ 750.00
Account #456 — Library Renovations		\$ 100.00
TOTAL EXPENDED — CULTURE AND RECREATION		\$ 4,793.55
MISCELLANEOUS		
Account #105-4 — Tax Refunds — Abatements — Overpayments		
Mr. & Mrs. Max Ray	63.00	
Brad & Robin Merritt	616.13	
Roger Clark	38.00	
Pauline Girvon	66.91	
Ralph Murch	12.59	
Subtotal Account #105-4		\$ 796.63
Account #249 — Reserve — Fire Equipment		
Brake Service	84.03	
Mainline Fire Equipment	804.28	
Clyde Baker	40.00	
Subtotal Account #249		\$ 928.31
Account #245 — Reserve — Multiuse Field		
Maine National Bank	656.71	
L. E. Higgins & Sons	100.00	
Oscar Tate, Jr.	9,495.00	
PHEP Placement	500.00	
Agway	694.40	
Adrien Pray	100.00	

Cooperative Ext. Service	5.00	
Subtotal Account #245		\$ 11,551.11
Miscellaneous Transfers to Investment		
Maine National Bank		\$ 65,044.31
TOTAL EXPENDED — MISCELLANEOUS		\$ 78,320.36
TOTAL EXPENDED — ALL ACCOUNTS		\$330,000.24

See Accompanying Notes.

Cover photo: Francis H. Sibley Jr., Kenduskeag Fire Chief. (Photo courtesy Bangor Daily News)

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